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# Government Revenue Attributable to Tourism, 2009

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Statistics Canada Statistique Canada

Canada

# Government Revenue Attributable to Tourism, 2009

This publication was funded through a partnership agreement with the Canadian Tourism Commission. This publication presents estimates of government revenue attributable to tourism for the years 2003 to 2009. Estimates of the revenue attributable to tourism spending by non-residents (i.e. tourism exports) and by residents (i.e. tourism domestic demand) are also included. The main data sources are the Canadian Tourism Satellite Account, National Tourism Indicators, the Income and Expenditure Accounts, the Input-Output tables and T-4 tax remittance files.

Government revenue covers receipts from taxes on incomes (i.e., on employment earnings, corporate profits, net income of unincorporated business and government business enterprises), contributions to social insurance plans (i.e., premiums for Canada/Quebec Pension Plan, Employment Insurance and workers compensation), taxes on production and products (such as sales and property taxes), and from sales of government goods and services. These revenues are broken down into parts that can be attributed to tourism spending, tourism domestic demand and tourism exports for government as a whole and for the three levels of government (federal, provincial/territorial and municipal) separately. Estimates of the government revenue generated per $100 of tourism spending overall and by residents and non-residents are reported as well. The publication contains several charts and summary tables showing revenues attributable to tourism by level of government and by source of revenue. It also contains a discussion of the concepts, definitions, data sources and methods used in the study.

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## Symbols

The following standard symbols are used in Statistics Canada publications:

- . not available for any reference period
- .. not available for a specific reference period
- ... not applicable
- **0** true zero or a value rounded to zero
- **0**$^{s}$ value rounded to 0 (zero) where there is a meaningful distinction between true zero and the value that was rounded
- $^{p}$ preliminary
- $^{r}$ revised
- **x** suppressed to meet the confidentiality requirements of *the Statistics Act*
- **E** use with caution
- **F** too unreliable to be published

## Highlights

- This study provides estimates of the government revenue directly attributable to tourism updated to 2009 and revised for 2003 to 2007.
- According to the study, tourism activities generated $19.2 billion in government revenue in 2009, down 3.7% from 2008. About four-fifths of government revenue attributable to tourism stemmed from domestic tourism spending. The rest resulted from spending by international visitors. The worldwide economic downturn and a decline in tourism in Canada both contributed to lower government revenue.
- Government revenue generated from tourism exports decreased 9.6% in 2009, while that from domestic tourism slipped 1.8%.
- The federal government collected 46% of the revenue attributable to tourism while the provincial/territorial governments collected 48%. Municipal governments received the remainder.
- Exports accounted for about one-fifth of the revenue attributable to tourism at the federal level and slightly more at the provincial/territorial level. About one-fourth of revenue attributable to tourism at the municipal level came from exports. Aside from 2004, these shares have all shown steady declines over the last decade.
- For every $100 of tourism spending in 2009, the federal government raised $12.71, the provincial/territorial governments took in $13.11 and municipal governments received $1.74.
- International visitors generated $30.51 in government revenue for each $100 spent, compared to $26.81 for Canadians. On average, governments raised $27.56 for every $100 of tourism spending in 2009, up from $27.33 in the previous year.
- About $9.8 billion of the government revenue attributable to tourism came from taxes on products sold to final consumers, like the Goods and Services Tax and provincial sales taxes. This was 2.4% lower than the previous year.
- Tourism generated $4.4 billion in taxes on employment income and business profits for all levels of government in 2009, down 5.7% from 2008.
- About $2.5 billion in tourism revenue came from other taxes on production and intermediate inputs, down 4.0% from 2008, while revenue from contributions to social insurance plans decreased 4.5% to $2.0 billion. Government sales of goods and services to tourists added another $458 million, down 4.4% from the previous year.

## 1 Introduction

Governments in Canada raise revenue from tourism through a variety of taxes and other means. When a tourist pays for a room in a hotel, this generates federal and provincial sales tax and room tax. In addition, income taxes are levied on the earnings of hotel employees and on the profits of the business. Finally, the hotel pays property taxes. Governments also obtain revenue directly from tourists, for example, through museum admission fees and park entrance fees. Information on how much revenue tourism generates for government, how much of it goes to each of the three levels of government, how much comes from the various sources, however, is not directly available. This study on the government revenue attributable to tourism is intended to fill this information gap.

This study includes time series updated to 2009. Previous estimates for 2003 to 2007 have also been revised. These revisions reflect the incorporation of new tourism ratios from the 2004 Canadian Tourism Satellite Account (CTSA), updated and revised information from the Canadian System of National Accounts (SNA) and the National Tourism Indicators (NTI). The study follows the same methodology and covers the same sources of revenue as before.[1]

Overall the incorporation of revised data from the SNA and updated tourism ratios from the CTSA and NTI raised the estimates of government revenue directly attributable to tourism for 2003, 2006-2007 while 2004-2005 estimates were revised downward. The revisions range from -$266 million (-1.5%) in 2005 to $173 million (+1.1%) in 2003. Larger revisions also occur at the more detailed level.

To outline the remainder of the report, the following section discusses the aim of the study and its scope in terms of the sources of revenue included. The next section presents an overview of the results focusing on the most recent reference year. These results rely on more aggregated, preliminary data and are not available by commodity or industry. The last section presents more detailed results for the year 2007. These are based on more comprehensive data by detailed industry and commodity. Discussion of the study's concepts and definitions, sources and methods, and the classification of tourism industries and tourism commodities are included in the appendices. Detailed results are available on request.

## 2 Aim and scope of measurement

In 2009, governments in Canada collectively took in $586.9 billion (on a national accounts basis), down 7.3% from 2008. Taxes on incomes account for the largest share of government revenue (about 38%, see Table 1). Other taxes on production, mainly property taxes, and taxes on products, such as the Goods and Services Tax (GST) and provincial sales taxes (PST) accounted for 31% of all government revenue. The remainder came from employer and employee contributions to social insurance plans, other current transfers from persons to government, government investment income and government sales of goods and services.

**Table 1 Sources and distribution of total government revenue, 2009**

| | millions of dollars | percentage |
|---|---|---|
| Total revenue | 586,883 | 100.0 |
| Taxes and contributions to social insurance plans | 477,042 | 81.3 |
| Taxes on incomes | 221,129 | 37.7 |
| From persons | 176,728 | 30.1 |
| From corporations and government business enterprises | 38,581 | 6.6 |
| From non-residents | 5,820 | 1.0 |
| Contributions to social insurance plans | 74,559 | 12.7 |
| Other taxes on production and taxes on products | 181,354 | 30.9 |
| Other current transfers from persons | 11,492 | 2.0 |
| Investment income | 44,465 | 7.6 |
| Sales of goods and services | 53,884 | 9.2 |

1. See *Government Revenue Attributable to Tourism, 2007*, Statistics Canada catalogue no. 13-604-M, no. 60.

How much of these various sources of revenue stem from tourism? The study aims to address this question through its estimates of the portion of government revenue that is **directly** attributable to tourism. The qualifier "directly" is important. It means that only those tax revenues related to the production and sale of goods and services purchased directly by tourists are included. Taxes paid by the suppliers of the intermediate inputs (e.g., manufacturers of linens for hotels, refiners of fuel for aircraft) to these goods and services are not directly attributable to tourism and are not included.

It is important to note as well that the estimates up to 2007 reflect the detailed tax structure (by industry and commodity) in effect in each of these years. However, for 2008 and 2009, only preliminary information on revenue totals for the different sources of revenue by level of government is available. The introduction of new taxes and changes in tax rates (e.g., the rate reduction in the GST, the elimination of the Visitor Rebate Program and the introduction of the Foreign Convention and Tourist Incentive Program) over the years are reflected in these totals.

**Table 2 Coverage of government revenue[1], 2009**

| | millions of dollars | percentage |
|---|---|---|
| Total revenue | 507,581 | 86.5 |
| Taxes and contributions to social insurance plans | 453,697 | 95.1 |
| Taxes on incomes | 197,787 | 89.4 |
| From persons | 159,124 | 90.0 |
| From corporations and government business enterprises | 38,581 | 100.0 |
| From non-residents | 82 | 1.4 |
| Contributions to social insurance plans | 74,559 | 100.0 |
| Other taxes on production and taxes on products | 181,351 | 100.0 |
| Other current transfers from persons | 0 | 0.0 |
| Investment income | 0 | 0.0 |
| Sales of goods and services | 53,884 | 100.0 |

1. Figures in the table show the amounts included (in-scope) for the study.

The study covers (i.e., takes into account) the main sources of revenue to government, from both tax and non-tax sources, from both the business and non-business sectors of the economy. Table 2 above summarizes the study's coverage for 2009. Overall, 86% (or $507.6 billion) of the revenue from all sources of all three levels of government was covered in 2009.

The study covers about 90% of income taxes (or $197.8 billion in 2009) including those on earnings from employment in the business and non-business sectors of the economy, profits of corporations and government business enterprises, and on net income of unincorporated businesses. It includes all other taxes on production, mainly property taxes, and all taxes on products, including the GST,[2] PST and other sales taxes, fuel taxes, import duties and taxes, and excise taxes on tobacco and alcohol (see Appendix A for a complete list). Other taxes on production and taxes on products totalled $181.4 billion in 2009.

The study also covers 100% of contributions to social insurance plans, which amounted to $74.6 billion in 2009. These include employer and employee premiums for Employment Insurance, the Canada and Quebec pension plans, and employer contributions to workers' compensation plans. Revenue from government sales of goods and services is also covered in its entirety. This includes museum, camping and park entrance fees, among a number of other miscellaneous charges.

As mentioned above, some sources of government revenue are excluded here because their tourism content is unknown and difficult to estimate. Government investment income, which includes remitted profits of government business enterprises and other interest and dividend income and royalties, is not included.[3] Also excluded are

2. Revenue from GST is net of input tax credits to businesses (in particular for GST paid on business travel) and net of rebates paid out to visitors from other countries.

taxes on non-employment income of persons (e.g., investment income) and most withholding taxes[4] on non-residents' income in Canada. Other current transfers from persons to government, like hospital and medical care premiums, are excluded as well.

Altogether, the excluded items accounted for 14% of total government revenue in 2009. A more complete coverage would no doubt raise the estimates of the revenue due to tourism in total and on a revenue-per-dollar of spending basis. On the other hand, the excluded sources are considered to have relatively low tourism content, so that their inclusion would only lower the share of revenue generated by tourism.[5]

## 3 Overview of results

Government revenue from tourism activities in Canada declined 3.7% to $19.2 billion in 2009. Most of the decline stemmed from a 9.6% drop in revenue directly related to tourism exports, which fell for a fifth consecutive year. Revenues from domestic tourism spending, which represent nearly four-fifths of total government revenue attributable to tourism, slipped 1.8% (see Table 3).

**Table 3 Summary indicators**

| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|---|---|---|---|---|---|---|---|
| Government revenue attributable to tourism[1] ($ millions) | 15,999 | 16,783 | 17,975 | 18,946 | 19,714 | 19,884 | 19,157 |
| year over year change (%) | -0.3 | 4.9 | 7.1 | 5.4 | 4.1 | 0.9 | -3.7 |
| as a share of government revenue in-scope[2] (%) | 3.7 | 3.7 | 3.8 | 3.7 | 3.8 | 3.7 | 3.7 |
| per $100 of tourism spending ($) | 28.91 | 28.63 | 28.79 | 28.68 | 28.42 | 27.33 | 27.56 |
| Government revenue attributable to domestic tourism spending ($ millions) | 11,153 | 11,455 | 12,841 | 13,920 | 14,729 | 15,120 | 14,852 |
| year over year change (%) | 5.8 | 2.7 | 12.1 | 8.4 | 5.8 | 2.7 | -1.8 |
| as a share of government revenue attributable to tourism (%) | 69.7 | 68.3 | 71.4 | 73.5 | 74.7 | 76.0 | 77.5 |
| per $100 of tourism spending by residents ($) | 28.15 | 27.88 | 28.21 | 28.16 | 27.91 | 26.72 | 26.81 |
| Government revenue attributable to tourism exports ($ millions) | 4,846 | 5,328 | 5,134 | 5,026 | 4,984 | 4,763 | 4,304 |
| year over year change (%) | -11.9 | 9.9 | -3.6 | -2.1 | -0.8 | -4.4 | -9.6 |
| as a share of government revenue attributable to tourism (%) | 30.3 | 31.7 | 28.6 | 26.5 | 25.3 | 24.0 | 22.5 |
| per $100 of tourism spending by non-residents ($) | 30.84 | 30.38 | 30.36 | 30.25 | 30.02 | 29.45 | 30.51 |
| Total tourism spending in Canada ($ millions) | 55,339 | 58,629 | 62,427 | 66,052 | 69,373 | 72,757 | 69,516 |
| year over year change (%) | -2.2 | 5.9 | 6.5 | 5.8 | 5.0 | 4.9 | -4.5 |
| share of total attributable to non-residents (%) | 28.4 | 29.9 | 27.1 | 25.2 | 23.9 | 22.2 | 20.3 |
| Tourism gross domestic product (GDP) at basic prices ($ millions) | 22,571 | 23,906 | 25,216 | 26,548 | 27,808 | 28,953 | 27,746 |
| year over year change (%) | -3.2 | 5.9 | 5.5 | 5.3 | 4.7 | 4.1 | -4.2 |
| as a share of total GDP at basic prices (%) | 2.0 | 2.0 | 2.0 | 2.0 | 1.9 | 1.9 | 1.9 |
| Tourism employment (000's of jobs) | 602 | 611 | 607 | 608 | 614 | 620 | 617 |
| year over year change (%) | -1.4 | 1.4 | -0.6 | 0.2 | 0.9 | 1.0 | -0.5 |
| as a share of total employment (%) | 3.8 | 3.8 | 3.7 | 3.6 | 3.6 | 3.6 | 3.6 |

1. Represents revenue in-scope that is directly attributable to tourism.

2. Represents the sources of revenue in-scope for the study (about 86% of total government revenue from all sources).

3. An exception is made in this case for liquor control boards and provincially-run lotteries and gaming enterprises. By convention, profits of these enterprises are treated as taxes on products and therefore included in the study. These profits translate into significantly high taxes on products, most notably on recreation and entertainment, that are purchased by tourists.

4. The small percentage of withholding taxes included in the study reflects taxes on wage and salary income earned by non-residents in Canada.

5. This was evident in the comparisons of the study for 1998 with the one for 1992. See *Government Revenue Attributable to Tourism, 1998*, Statistics Canada catalogue no. 13-604-MIE, no. 41.

Since 2000, government revenue resulting from domestic tourism has increased 57%, while that attributable to tourism exports has fallen 21%. These results reflect the growth in domestic tourism over the last decade and the decline in foreign travel to Canada, most notably from the United States. The export shares of total tourism spending and government revenue due to tourism have gradually declined since 2004.

Total tourism spending declined for the first time in six years, down 4.5% in 2009. This decline stemmed from a sharp 13% drop in tourism exports. Domestic tourism spending slipped 2.1%. Interestingly, because government revenue from tourism decreased at a slower pace, every $100 spent by tourists actually generated more government revenue; $27.56 in 2009 compared to $27.33 in 2008.

This increase originated almost entirely from taxes on products, where the tax per $100 of tourism spending increased from $13.80 to $14.10. This in turn stemmed from the sharp drop in the price of vehicle fuel between 2008 and 2009, and the fact that when the price at the pump falls, the rate of excise tax rises. Because vehicle fuel accounts for nearly one-fifth of the product taxes attributable to tourism, this has a significant effect.

Tourism exports make up a larger share of the government revenue due to tourism (22%) than their share of total tourism spending (20%). This is because international visitors spend more on highly taxed items such as recreation and entertainment (including casinos) and they do not receive tax credits on business travel expenses (unlike Canadian business travellers).

Tourism generated 3.7% of the government revenue from all sources in-scope in 2009, somewhat more than tourism's 1.9% share of gross domestic product (GDP). This difference is due mainly to the relatively high taxes on many of the goods and services purchased by tourists (i.e. vehicle fuel, alcohol and casino entertainment).

Most of the revenue from tourism was collected by the federal and provincial/territorial governments (94%) while municipalities accounted for a much smaller share (see Table 4 and Chart 1). In 2009, tourism accounted for 3.8% of the federal government's revenue, 4.1% of provincial/territorial governments' revenue, and 1.9% of the revenue collected by municipalities. These shares have been quite stable over the last decade.

**Table 4 Government revenue attributable to tourism,[1] by level of government**

| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|---|---|---|---|---|---|---|---|
| Government revenue attributable to tourism ($ millions) | 15,999 | 16,783 | 17,975 | 18,946 | 19,714 | 19,884 | 19,157 |
| year over year change (%) | -0.3 | 4.9 | 7.1 | 5.4 | 4.1 | 0.9 | -3.7 |
| per $100 of tourism spending ($) | 28.91 | 28.63 | 28.79 | 28.68 | 28.42 | 27.33 | 27.56 |
| by residents ($) | 28.15 | 27.88 | 28.21 | 28.16 | 27.91 | 26.72 | 26.81 |
| by non-residents ($) | 30.84 | 30.38 | 30.36 | 30.25 | 30.02 | 29.45 | 30.51 |
| Revenue attributable to tourism, federal ($ millions) | 7,653 | 7,969 | 8,480 | 8,888 | 9,221 | 9,302 | 8,836 |
| year over year change (%) | -0.1 | 4.1 | 6.4 | 4.8 | 3.7 | 0.9 | -5.0 |
| as a share of total government revenue attributable to tourism (%) | 47.8 | 47.5 | 47.2 | 46.9 | 46.8 | 46.8 | 46.1 |
| share attributable to tourism exports (%) | 28.1 | 29.4 | 26.2 | 24.4 | 23.4 | 22.3 | 21.1 |
| per $100 of tourism spending ($) | 13.83 | 13.59 | 13.58 | 13.46 | 13.29 | 12.78 | 12.71 |
| by residents ($) | 13.89 | 13.69 | 13.75 | 13.58 | 13.38 | 12.78 | 12.57 |
| by non-residents ($) | 13.69 | 13.35 | 13.14 | 13.08 | 13.01 | 12.80 | 13.25 |
| Revenue attributable to tourism, provincial/territorial ($ millions) | 7,396 | 7,829 | 8,417 | 8,916 | 9,290 | 9,324 | 9,112 |
| year over year change (%) | -0.8 | 5.9 | 7.5 | 5.9 | 4.2 | 0.4 | -2.3 |
| as a share of total government revenue attributable to tourism (%) | 46.2 | 46.7 | 46.8 | 47.1 | 47.1 | 46.9 | 47.6 |
| share attributable to tourism exports (%) | 31.9 | 33.4 | 30.2 | 28.0 | 26.5 | 25.1 | 23.3 |
| per $100 of tourism spending ($) | 13.36 | 13.35 | 13.48 | 13.50 | 13.39 | 12.82 | 13.11 |
| by residents ($) | 12.72 | 12.68 | 12.90 | 12.99 | 12.94 | 12.34 | 12.61 |
| by non-residents ($) | 15.00 | 14.93 | 15.04 | 15.01 | 14.83 | 14.47 | 15.06 |
| Revenue attributable to tourism, municipal ($ millions) | 950 | 984 | 1,078 | 1,142 | 1,203 | 1,258 | 1,209 |
| year over year change (%) | 2.2 | 3.6 | 9.5 | 5.9 | 5.3 | 4.5 | -3.9 |
| as a share of total government revenue attributable to tourism (%) | 5.9 | 5.9 | 6.0 | 6.0 | 6.1 | 6.3 | 6.3 |
| share attributable to tourism exports (%) | 35.5 | 37.3 | 34.2 | 31.5 | 30.1 | 28.0 | 25.7 |
| per $100 of tourism spending ($) | 1.72 | 1.68 | 1.73 | 1.73 | 1.73 | 1.73 | 1.74 |
| by residents ($) | 1.55 | 1.50 | 1.56 | 1.58 | 1.59 | 1.60 | 1.62 |
| by non-residents ($) | 2.15 | 2.10 | 2.18 | 2.17 | 2.18 | 2.18 | 2.20 |

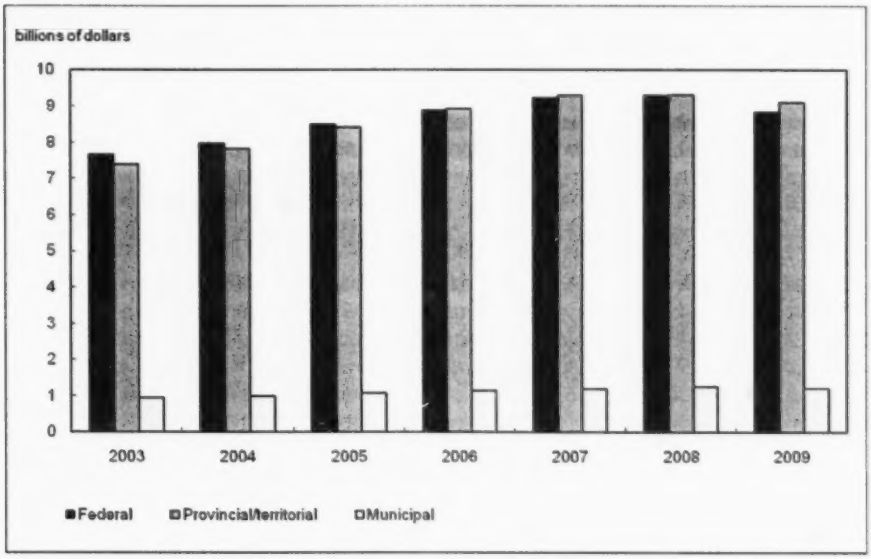
1. Represents revenue that is directly attributable to tourism.

Tourism generated $8.8 billion for the federal government in 2009, down 5.0% from the previous year. Lower revenues attributable to domestic tourism and tourism exports contributed to the decline. The export share of federal government revenue from tourism slipped for the fifth year in a row.

The federal government collected $13.25 for every $100 of tourism spending by non-residents in 2009, compared to $12.57 for every $100 spent by residents. Overall, $12.71 was collected at the federal level on every $100 of tourism spending, down from $12.78 in 2008.

Tourism brought in $9.1 billion for the provincial/territorial governments in 2009, down 2.3% from one year earlier. The decline stemmed from lower government revenue generated by tourism exports. The export share of tourism revenue for provincial/territorial governments slipped for the fifth consecutive year, to 23%. This share stood at 39% in 2000. Revenue generated through tourism domestic demand edged up.

**Chart 1**
**Government revenue attributable to tourism, by level of government**




On average, every $100 spent by non-resident visitors generated $15.06 for provincial/territorial governments in 2009, compared to $12.61 for every $100 spent by residents. It is noteworthy that for every $100 of spending, international visitors generated considerably more revenue for provincial/territorial governments than the federal government. This stems from relatively high spending by non-residents on recreation and entertainment (including casinos) which generates significantly more revenue for provincial/territorial governments.

Municipal governments raised $1.2 billion from tourism in 2009 which is equivalent to $1.74 for every $100 of tourism spending. About 77% of this revenue was generated through other taxes on production, mainly property taxes.[6]

As mentioned earlier, taxes on incomes are the biggest source of revenue for government (see Table 1). In contrast, when considering only the revenue from tourism, taxes on products (final sales) are the main source. In fact, about half of all government revenue from tourism came from taxes on products, a proportion that has remained fairly stable over the last decade. These taxes brought in $9.8 billion, down 2.4% from 2008 (see Table 5).

About $4.4 billion was generated through income taxes, down 5.7%. Another $2.5 billion was raised through other taxes on production and intermediate inputs, while contributions to social insurance plans amounted to $2.0 billion. Government sales of goods and services to tourists added $458 million. The overall composition of government's revenue from tourism has remained relatively stable over the last decade. In contrast, the export share of each of the various sources of tourism revenue has declined markedly, reflecting the declining share of non-resident spending in overall tourism spending.

6. Hotel room taxes are another important "source" of revenue for municipalities, however, in most jurisdictions, these taxes are collected by provincial/territorial governments and then transferred to municipalities. In this study, they are recorded as revenues of provincial/territorial governments.

**Table 5 Government revenue attributable to tourism,[1] by source of revenue**

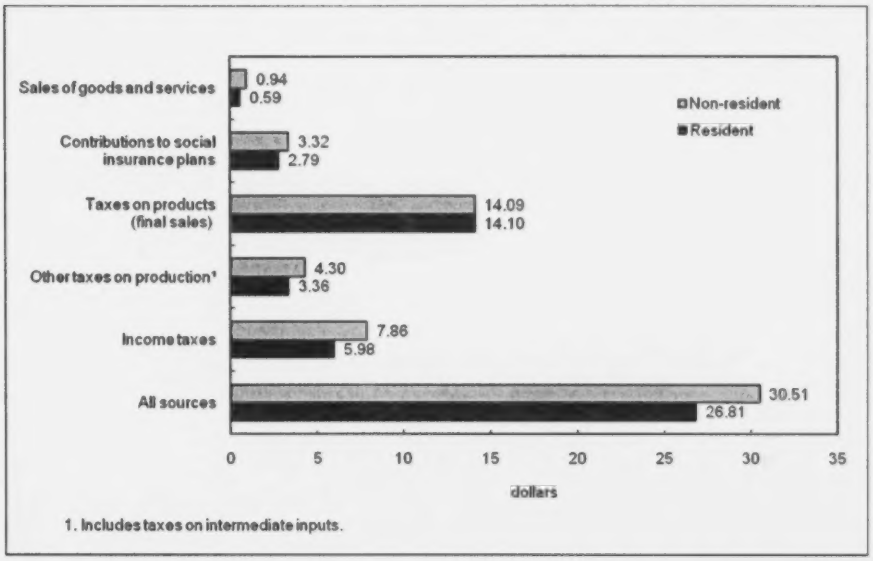
| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|---|---|---|---|---|---|---|---|
| Income taxes attributable to tourism ($ millions) | 3,512 | 3,736 | 4,040 | 4,397 | 4,634 | 4,688 | 4,422 |
| year over year change (%) | -3.8 | 6.4 | 8.1 | 8.9 | 5.4 | 1.2 | -5.7 |
| as a share of total government revenue attributable to tourism (%) | 22.0 | 22.3 | 22.5 | 23.2 | 23.5 | 23.6 | 23.1 |
| share attributable to tourism exports (%) | 30.5 | 32.2 | 29.7 | 27.8 | 26.3 | 25.6 | 25.1 |
| per $100 of tourism spending ($) | 6.35 | 6.37 | 6.47 | 6.66 | 6.68 | 6.44 | 6.36 |
| Other taxes on production[2] attributable to tourism ($ millions) | 1,949 | 2,023 | 2,221 | 2,354 | 2,472 | 2,570 | 2,466 |
| year over year change (%) | -0.1 | 3.8 | 9.8 | 6.0 | 5.0 | 4.0 | -4.0 |
| as a share of total government revenue attributable to tourism (%) | 12.2 | 12.1 | 12.4 | 12.4 | 12.5 | 12.9 | 12.9 |
| share attributable to tourism exports (%) | 32.6 | 34.8 | 32.1 | 29.6 | 28.6 | 26.7 | 24.6 |
| per $100 of tourism spending ($) | 3.52 | 3.45 | 3.56 | 3.56 | 3.56 | 3.53 | 3.55 |
| Taxes on products (final sales) attributable to tourism ($ millions) | 8,424 | 8,855 | 9,444 | 9,819 | 10,136 | 10,041 | 9,799 |
| year over year change (%) | 0.9 | 5.1 | 6.7 | 4.0 | 3.2 | -0.9 | -2.4 |
| as a share of total government revenue attributable to tourism (%) | 52.7 | 52.8 | 52.5 | 51.8 | 51.4 | 50.5 | 51.2 |
| share attributable to tourism exports (%) | 29.1 | 30.3 | 26.5 | 24.5 | 23.2 | 21.8 | 20.3 |
| per $100 of tourism spending ($) | 15.22 | 15.10 | 15.13 | 14.86 | 14.61 | 13.80 | 14.10 |
| Contributions to social insurance attributable to tourism ($ millions) | 1,708 | 1,763 | 1,838 | 1,926 | 2,009 | 2,107 | 2,013 |
| year over year change (%) | 1.4 | 3.2 | 4.3 | 4.8 | 4.3 | 4.9 | -4.5 |
| as a share of total government revenue attributable to tourism (%) | 10.7 | 10.5 | 10.2 | 10.2 | 10.2 | 10.6 | 10.5 |
| share attributable to tourism exports (%) | 31.0 | 32.8 | 30.5 | 28.6 | 27.5 | 25.5 | 23.3 |
| per $100 of tourism spending ($) | 3.09 | 3.01 | 2.94 | 2.92 | 2.90 | 2.90 | 2.90 |
| Sales of goods and services attributable to tourism ($ millions) | 406 | 406 | 432 | 450 | 464 | 479 | 458 |
| year over year change (%) | -1.2 | 0.0 | 6.5 | 4.2 | 3.0 | 3.2 | -4.4 |
| as a share of total government revenue attributable to tourism (%) | 2.5 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 |
| share attributable to tourism exports (%) | 38.1 | 39.0 | 36.6 | 34.4 | 32.6 | 30.7 | 29.0 |
| per $100 of tourism spending ($) | 0.73 | 0.69 | 0.69 | 0.68 | 0.67 | 0.66 | 0.66 |

1. Represents revenue that is directly attributable to tourism.
2. Including taxes on intermediate inputs.

In 2009, about 44% of the decline in government revenue attributable to tourism exports came from weaker returns from taxes on products. Lower returns from all other sources also contributed. Similarly, all sources of government revenue attributable to domestic tourism decreased in 2009. In this case, however, about two-thirds of the overall decline came from lower revenue from income taxes.

Governments received $30.51 for every $100 spent by non-residents, compared to $26.81 for every $100 spent by residents (see Chart 2). The gap reflects the fact that Canadian businesses receive input tax credits for GST and in some instances PST on business travel expenses, which lowers the effective tax paid by resident tourists (which includes Canadian business travellers). It also reflects differences in spending patterns between resident and non-resident visitors, with the latter spending more on more highly taxed items, most notably recreation and entertainment (including casinos) and non-tourism commodities (including alcohol and tobacco). The following section examines some of these differences at the industry and commodity level.

**Chart 2**
**Government revenue per $100 of tourism spending by Canadians and non-residents, by source, 2009**




## 4 Detailed results by industry and commodity, 2007

This section examines the study's results at the detailed level. As mentioned earlier, results by industry and commodity are only available for the years up to 2007 (see section E of Appendix B), so the focus of this section is on the results for 2007, the most recent year. Furthermore, this section will concentrate on the shares and proportions of each industry or commodity, which reveal more on the underlying structure of revenue due to tourism. Taxes on products (final sales) are discussed separately because they are classified by commodity, whereas revenues from other sources are classified by industry.

Table 6 (column 3) shows the tourism share, by industry, of all sources of government revenue except taxes on products. At the total economy level, tourism generated 2.3% of the revenue from these sources in 2007. The tourism share of government revenue differed significantly between tourism and non-tourism industries.

**Table 6 Government revenue attributable to tourism, by industry, 2007[1]**

| | Total government revenue[2] | Government revenue attributable to tourism | Share of total government revenue attributable to tourism | Total government revenue by industry | Government revenue attributable to tourism by industry | Government revenue due to domestic tourism by industry | Government revenue due to tourism exports by industry |
|---|---|---|---|---|---|---|---|
| | $ millions | | percentage | | | | |
| **Tourism industries** | | | | | | | |
| Total transportation | 6,086 | 2,375 | 39.0 | 1.6 | 26.1 | 26.9 | 23.9 |
| Air transportation | 2,197 | 1,692 | 77.0 | 0.6 | 18.6 | 19.7 | 13.2 |
| Railway transportation | 1,770 | 219 | 12.4 | 0.5 | 2.4 | 2.1 | 3.8 |
| Water transportation | 526 | 52 | 9.9 | 0.1 | 0.6 | 0.4 | 0.9 |
| Bus transportation | 608 | 172 | 28.3 | 0.2 | 1.9 | 1.9 | 2.9 |
| Taxicabs | 267 | 33 | 12.4 | 0.1 | 0.4 | 0.4 | 0.5 |
| Vehicle rental | 718 | 207 | 28.9 | 0.2 | 2.3 | 2.4 | 2.7 |
| Accommodation | 2,710 | 1,908 | 70.4 | 0.7 | 20.9 | 18.4 | 29.6 |
| Food and beverage services | 5,390 | 915 | 17.0 | 1.4 | 10.0 | 10.1 | 10.0 |
| Recreation and entertainment | 3,256 | 705 | 21.7 | 0.8 | 7.7 | 6.2 | 10.1 |
| Travel services | 613 | 562 | 91.6 | 0.2 | 6.2 | 8.4 | 1.2 |
| **Total tourism industries** | 18,056 | 6,465 | 35.8 | 4.7 | 70.9 | 70.0 | 74.8 |
| Total non-tourism industries | 369,839 | 2,650 | 0.7 | 95.3 | 29.1 | 30.0 | 25.2 |
| **Total economy** | 387,894 | 9,115 | 2.3 | 100.0 | 100.0 | 100.0 | 100.0 |

1. Represents only the revenue from income taxes, other taxes on production and intermediate inputs, and contributions to social insurance plans.
2. Represents only the revenue in-scope.

Among tourism industries, the tourism share of taxes on income, production and contributions to social insurance plans ranged from a low of 9.9% in water transportation to a high of 92% in travel services. This means that 9.9% of government revenue from water transportation was directly attributable to tourism activities. Likewise, 92% of revenues from travel services came from tourists.

On average, 36% of government revenue from tourism industries was directly attributable to tourism, while only 0.7% of government revenue from non-tourism industries was due to tourism. It might be noted that non-tourism industries are a source of tourism tax revenue insofar as tourists purchase some of the commodities they produce (e.g., vehicle fuel, camping equipment, clothing, tobacco and alcohol, and so on).[7] Conversely, not all government revenue from tourism industries is directly attributable to tourism activities.

Looking at the distribution of government revenue from all sources, except taxes on products (column 4 of Table 6), only 4.7% came from tourism industries. However, examining the distribution of the revenue that is due to tourism (column 5), 71% originated from the tourism industries, with 29% from the non-tourism industries. Accommodation and transportation accounted for two-thirds of government tourism revenue from tourism industries.

The last two columns of Table 6 show the distribution of government revenue attributable to tourism spending by resident and non-resident visitors to Canada. It is noteworthy that the share due to air transportation and travel services was considerably higher for domestic spending compared to tourism exports. The reverse holds for several industries, most notably accommodation and recreation and entertainment. These results simply reflect the fact that Canadians spend more of their tourism dollar on air travel with Canadian carriers and on travel arrangements with Canadian travel agents than do non-resident visitors, whereas non-residents spend relatively more of their tourism dollar in Canada on accommodation and recreation and entertainment.

7. See *Canadian Tourism Satellite Account Handbook*, Statistics Canada catalogue no. 13-604-M, no. 52.

The detailed results for taxes on products (final sales) in 2007 are shown in Table 7. The share of total government revenue (taxes on products in this case) directly attributable to tourism spending is shown in column 3. Among tourism commodities, these shares (or ratios) ranged from a low of 3.7% for vehicle repairs and parts to a high of 100% in the case of pre-trip expenditures. This means that only a small fraction of the product taxes (e.g., GST, PST) collected on motor vehicle repairs and parts was directly attributable to tourism, while the remaining 96% was due to non-tourism spending (i.e., local consumption). Also, pre-trip expenditures (spending on motor homes, travel and tent trailers, luggage and travel sets, tents and camping equipment and sleeping bags) is entirely attributed to tourism, as are the related product taxes.

**Table 7 Government revenue attributable to tourism, by commodity, 2007[1]**

| | Total government revenue[2] | Government revenue attributable to tourism | Share of total government revenue attributable to tourism | Total government revenue by commodity | Government revenue attributable to tourism by commodity | Government revenue due to domestic tourism by commodity | Government revenue due to tourism exports by commodity |
|---|---|---|---|---|---|---|---|
| | $ millions | | percentage | | | | |
| **Tourism commodities** | | | | | | | |
| Total transportation | 11,925 | 2,688 | 22.5 | 13.5 | 26.5 | 30.5 | 16.6 |
| Passenger air | 676 | 642 | 95.0 | 0.8 | 6.3 | 5.3 | 6.7 |
| Passenger rail | 14 | 13 | 93.3 | 0.0 | 0.1 | 0.1 | 0.3 |
| Passenger water | 15 | 14 | 93.8 | 0.0 | 0.1 | 0.1 | 0.3 |
| Interurban, charter and tour bus | 45 | 22 | 48.4 | 0.1 | 0.2 | 0.2 | 0.4 |
| Taxis | 59 | 8 | 12.8 | 0.1 | 0.1 | 0.1 | 0.2 |
| Vehicle rental | 116 | 79 | 67.8 | 0.1 | 0.8 | 0.6 | 1.4 |
| Vehicle repairs and parts | 2,442 | 90 | 3.7 | 2.8 | 0.9 | 1.0 | 0.3 |
| Vehicle fuel | 8,558 | 1,821 | 21.3 | 9.7 | 18.0 | 23.1 | 7.1 |
| Accommodation | 906 | 594 | 65.6 | 1.0 | 5.9 | 4.3 | 9.2 |
| Food and beverage services | 4,714 | 938 | 19.9 | 5.3 | 9.3 | 8.7 | 13.2 |
| Recreation and entertainment | 8,775 | 1,974 | 22.5 | 9.9 | 19.5 | 16.1 | 33.9 |
| Travel services | 50 | 50 | 99.4 | 0.1 | 0.5 | 0.8 | 0.2 |
| Convention fees | 16 | 14 | 91.1 | 0.0 | 0.1 | 0.2 | 0.2 |
| Pre-trip expenditures | 393 | 393 | 100.0 | 0.4 | 3.9 | 5.1 | 0.0 |
| **Total tourism commodities** | 26,780 | 6,653 | 24.8 | 30.3 | 65.6 | 65.8 | 73.2 |
| Total non-tourism commodities | 61,714 | 3,483 | 5.6 | 69.7 | 34.4 | 34.2 | 26.8 |
| **Total economy** | 88,494 | 10,136 | 11.5 | 100.0 | 100.0 | 100.0 | 100.0 |

1. Represents only the revenue from taxes on products (final sales).
2. Represents only the revenue in-scope.

The share of taxes on products (final sales) due to tourism among tourism commodities averaged 25%, while 5.6% of the product taxes on sales of non-tourism commodities stemmed directly from tourism spending.[8]

Looking at the distribution of taxes on products overall (column 4), some 30% of government revenue from this source came from spending on tourism commodities. Considering only the revenue that is directly attributable to tourism, however, this share jumps to 66%. This simply reflects that tourists spend more of their budget on tourism commodities than do non-tourists.

8. The tourism share of taxes on accommodation services (66%) in Table 7 is much lower than the tourism share of spending on this item (92%) in the CTSA. This is because the former relates to accommodation services supplied by all industries, while the latter relates to those supplied by the accommodation industry alone. This makes a difference because a significant portion of "accommodation services", defined in the CTSA to include several outputs of the accommodation industry (e.g., room nights, laundry and dry cleaning and other personal care services), is produced outside of the accommodation industry, only a small fraction of which is purchased by tourists.

Among the tourism commodities, vehicle fuel (18%) and recreation and entertainment (19%) were by far the most significant sources of product taxes directly attributable to tourism. Not only do tourists spend a disproportionate share of their budget on these items, compared to non-tourists, these items are relatively highly taxed. Product taxes on vehicle fuel include not only sales taxes but also excise taxes, while product taxes on recreation and entertainment include as mentioned earlier the profits of government-run casinos, lotteries and other gaming enterprises.

Again, the distribution of revenue attributable to tourism reveals very different patterns depending on whether the revenues stem from spending by resident or non-resident visitors. The most notable differences arise in the cases of vehicle fuel, recreation and entertainment, and non-tourism commodities.

## 5 Conclusion and future work

This study has presented updated estimates of government revenue attributable to tourism as well as estimates of the portions due to domestic tourism and tourism exports covering the years 2003 to 2009. These estimates show the importance of tourism exports (as well as domestic tourism) in terms of their contribution to government revenue. Not surprisingly, given the decline in tourism exports over the last few years, the export contribution to government revenue has also declined. The study finds, however, that international visitors continue to contribute more (on a per dollar of spending basis) than residents.

Several issues remain for future studies of the government revenue attributable to tourism. In particular, the coverage could be expanded to give a more complete picture of government revenue. Estimates for the industry distribution of corporate income tax and taxes on unincorporated business income and of social insurance contributions by the self-employed could be improved. It may also be worthwhile to investigate the potential for estimating government revenue attributable to tourism on a quarterly basis for inclusion with the National Tourism Indicators.

Last, the study and this report have focussed on the importance of tourism on the revenue side of the government income and outlay accounts, but governments incur expenditures directly related to tourism as well. These expenditures cover items like subsidies to bus transportation, payments of employment insurance to persons with seasonal jobs in tourism industries, marketing efforts to promote tourism in Canada and abroad, management and maintenance of parks, historic sites, and museums, and so on. This would also be a worthwhile avenue to explore in future work.

## Appendix A: Concepts and definitions

The aim of this study is to estimate the revenue to government that can be attributed to tourism in Canada. **Government revenue** includes both tax and non-tax sources. To the extent that tourism demand supports the production and sale of goods and services, which in turn generates jobs, employment income and profits, it also generates revenue to government through taxes and other non-tax sources. As such, some government revenue is **attributable to tourism.**

Only those revenues that are **directly** attributable to tourism are identified. These revenues stem from taxes either on sales of goods and services to visitors or taxes on the income generated by the production of these goods and services and from government sale of goods and services to tourists. Revenues that are indirectly attributable to tourism; for instance through taxes generated by suppliers of tourism industries, are included with those that are not directly attributable to tourism. These revenues are not separately identified. Table A1 below details the various sources of revenue included in the study.

This study follows the concepts and definitions of tourism in the Canadian Tourism Satellite Account (CTSA). The CTSA in turn follows the internationally recognized System of National Accounts (SNA) and the recommended methodological framework for Tourism Satellite Accounts adopted by the World Tourism Organization and the United Nations Statistical Commission.

**Tourism**, as defined internationally, is "the activities of persons travelling to and staying in places outside their usual environment for not more than one year for leisure, business and other purposes." In Canada, usual environment has been defined as less than 80 kilometres one way away from home. Crossing an international boundary is considered tourism regardless of distance travelled. Exclusions are commuting, travel for education, travel by armed forces or diplomats, and migration.[1]

**Tourism demand**, defined as total spending by tourists on domestically produced commodities, includes all spending by same-day and overnight visitors, Canadian and non-resident. Tourism demand can be split into two components domestic demand, and international demand. **Tourism domestic demand** includes the expenditures associated with tourism activity in Canada by its residents. **International demand**, also called **tourism exports**, consists of the expenditures by non-residents in Canada on tourism. Several other key definitions related to tourism, among others, can be found in the glossary.

1. This is the definition used in the CTSA 2004 which, in turn, follows the definition used on the Canadian Travel Survey (CTS). A new operational definition of tourism however was implemented in Canada in 2005 when the Travel Survey of Residents of Canada (TSRC) replaced the CTS. In the TSRC, tourism is defined as same-day trips exceeding forty kilometers one way from home and all overnight trips that are "out of town". Exceptions concerning travel to work for education, for military purposes and migration remain. Routine trips are now excluded from tourism, in order to better reflect the notion of usual environment. A more detailed explanation of the differences between the CTS and the TSRC is available.

## Table A1 Sources of government revenue

| Federal | Provincial/territorial | Municipal |
|---|---|---|
| **Income taxes** | | |
| Personal income tax | Personal income tax | |
| Corporate profits tax | Corporate profits tax | |
| **Other taxes on production** | | |
| Softwood lumber fees | Real property taxes | Real property taxes |
| Fishing licences | Grants in lieu of taxes | Developer's fees (lot levies) |
| Mining leases and royalties | Capital taxes | Special assessments |
| GST penalties | Business taxes | Other property and related |
| Canadian dairy commission, levy | Miscellaneous property related taxes | Poll |
| Canadian television fund-lic.fees | Payroll taxes | Grants in lieu of taxes |
| Other miscellaneous taxes | Commercial motor vehicle licence | Licences and permits |
| | Natural resource taxes | Business |
| | Natural resource licences | Other miscellaneous taxes |
| | Agricultural insurance premium | |
| | Insurance premium taxes | |
| | Liquor licenses | |
| | Other licences and permits | |
| | Business fines and penalties | |
| | Business donations | |
| | Other miscellaneous taxes | |
| | Environmental taxes | |
| **Taxes on products** | | |
| Excise duties | Provincial trading profits | Local amusement tax |
| Excise taxes | Gasoline taxes | Sales taxes |
| Federal sales tax / GST | Provincial amusement tax | Deed transfer tax |
| Gasoline taxes | Liquor gallonage tax | |
| Air transportation tax | Retail sales (PST/HST and other) tax | |
| Customs import duties | Land transfer tax | |
| Federal-provincial lottery agreement | | |
| Pari-mutuel supervision | | |
| **Contributions to social insurance plans (by employers and employees)** | | |
| Employment insurance | Quebec pension plan | |
| Canada pension plan | Worker's compensation | |
| **Government sales of goods and services** | | |

## Appendix B: Sources and methods

There is no specific "tourism industry" or "tourism commodity" within the statistical system. Rather, tourism is dispersed among the various industries and commodities of the system. Therefore, like the Canadian Tourism Satellite Account (CTSA), this study requires the estimation of the tourism portion of each industry and commodity. Once these shares are established, they are multiplied against the taxes, by industry or by commodity, to determine the portion attributable to tourism. The following describes the key data sources for the study and outlines the main aspects of its methodology, including discussion of the refinements incorporated with this year's update.

### Data sources

Several main data sources are used in this study. The CTSA and the NTI provide tourism expenditures by commodity which allows the calculation of tourism's share of spending for all commodities. Detailed information from these sources is used to estimate tourism shares by industry as well. Revenue from government sales of goods and services to visitors also comes from the CTSA and from the Industry Accounts Division (IAD) of Statistics Canada.

Information on taxes on products (final sales), by detailed commodity, and taxes on production and intermediate inputs, by detailed industry are supplied by IAD. These data are by level of government (federal, provincial/territorial and municipal) annually up to 2007. The National Income and Expenditure Accounts (NIEA) carry estimates of revenues by type of tax and level of government, which serve as benchmark totals for 2008 and 2009. While this source has more up-to-date estimates, it does not provide any industry or commodity detail. The tax totals are on an accrual basis, that is, they are allocated to the year in which the taxes are generated, not the year in which they are actually paid.

Federal and provincial/territorial taxes on employment earnings and social insurance contributions by industry draw on T4 tax remittance files from Canada Revenue Agency up to 2008. The totals in 2009 for these sources are derived using data from the NIEA, although no industry details are available in this case.

### Methods

#### a. Tourism shares

The tourism shares of commodities or industries provide the crucial ratios to estimate the portion of taxes due to tourism, either from taxes on income or production by industry or from taxes on products by commodity. The tourism shares are calculated using the output attributable to tourism from the CTSA divided by the total gross output (at basic prices) of a commodity or industry from the I-O tables. These shares are then multiplied against the taxes, by commodity or industry, to obtain the taxes attributable to tourism. This method assumes that the tourism tax share is equal to the tourism commodity or industry share. To give an example, if a commodity raises $20 million in sales taxes and the CTSA shows 10% of its total demand is from tourists, the government revenue attributed to tourism is $2 million ($20 million X 10%). Similar calculations are done by industry to estimate the portion of taxes on income and production that are due to tourism.

Government revenues are also separated into those attributable to tourism exports and to tourism domestic demand. The tourism shares for exports are calculated similarly to those for total tourism, but in this case using output attributable to tourism exports from the CTSA divided by the total gross output (at basic prices). These tourism export shares are then multiplied by the taxes to obtain the government revenue attributable to tourism exports. The revenue attributable to domestic tourism is then derived as a residual by deducting the revenue from tourism exports from that due to total tourism. This method is used in the calculations for income taxes, other taxes on production and intermediate inputs, and contributions to social insurance plans. In these cases, the estimates of tax revenues are all on an industry basis, and tourism shares by industry are applied.

For taxes on products (final sales), an adjusted tourism export share is used that takes into account the fact that (1) these estimates relate only to taxes on final demand expenditures and (2) the travel expenses of Canadian businesses are treated as an intermediate expense and consequently do not generate any taxes on final sales. Consequently, a special adjustment based on details from the CTSA is made to remove the portion of output supplied to domestic business tourism before calculating the tourism export share. This has the effect of raising the export share of revenue from taxes on products directly attributable to tourism above its share of total tourism spending. In this case, the estimates of taxes on products (final sales) are all on a commodity basis, and the tourism shares by commodity are applied.

These calculations are done at the most detailed level of the I-O tables. For publication, these details are aggregated so as not to reveal any confidential data. These calculations are also done only for the years for which the CTSA is available. For other years, these ratios are taken from unpublished details of the NTI, which in turn are benchmarked on the CTSA estimates.

**b. Taxes on income and contributions to social insurance plans**

Information on taxes withheld from employment earnings and Employment Income (EI) and Canada Pension Plan and Quebec Pension Plan (C/QPP) premiums by industry come from T4 tax remittance files. Employer contributions to workers' compensation plans, by industry, come from the NIEA. The T4 files only contain employee contributions to EI and C/QPP; employers' contributions however are a straightforward calculation based on the employee premiums. The self-employed are not included in the T4-file. The totals for their EI and C/QPP premiums are distributed by industry on the basis of the distribution for employee contributions. Contributions to social insurance plans are benchmarked to totals published in the NIEA.

Taxes on employment earnings for the province of Quebec are only partially covered by the T4 remittance files. These files include only the federal portion of tax withheld from pay cheques. There is a 16.5% abatement of federal income tax to residents of Quebec, and this is deducted from the federal tax assessed. The provincial portion is calculated separately using the ratio of provincial to federal income tax paid in Quebec from the Provincial Economic Accounts. This total is distributed by industry according to the distribution of federal taxes on employment earnings in Quebec.

The T4 tax files are available up to 2008, but only preliminary estimates of tax and contribution totals are available for 2009. Consequently, for 2009, the industry distribution of taxes on employee earnings and social contributions is based on the distributions for 2008.

Taxes on profits of corporations and government business enterprises and on the net income of unincorporated businesses are also included in the study. For corporations and government business enterprises, federal and provincial/territorial accrued tax totals for all years come from the NIEA. In this case, a distribution of taxes is not available by industry. However, operating surplus, available by industry from IAD, is used to distribute the totals. This method results in taxes that are proportional to surplus across industries, and applies only for 2000 to 2007. The distribution for 2007 is carried forward for 2008 and 2009.

In the case of unincorporated businesses, the total tax comes from Canada Revenue Agency. This figure is first split between the federal and provincial/territorial governments on the basis of their respective shares of income taxes. The distribution by industry is then established on the industry distribution of mixed income with data for 2000-2007 from IAD. The distribution for 2007 is assumed to carry forward to 2008 and 2009.

All taxes on income and contributions to social insurance plans are calculated on an industry basis. The tourism portions are thus estimated using the tourism shares by industry, as described above, both at the total tourism and tourism export levels.

### c. Other taxes on production and taxes on products

Other taxes on production and taxes on products for intermediate use are available by industry from IAD. The tourism portion of these taxes is simply estimated as the tourism share of each industry times the tax amount for each industry. For 2008 and 2009, totals for these taxes come from the NIEA, while their industry distribution is based on that for 2007.

Taxes on products related to final sales are taken on a commodity basis from tax margins of the input-output accounts. All taxes on products (final sales) levied by the three levels of government are included; tourism shares by commodity as described above are applied to obtain the tourism portion, both at the total level and for tourism exports. Commodity details for 2000 to 2007 come from IAD, while totals for 2008 and 2009 come from the NIEA. The distribution of taxes by commodity for these two latter years is based on the distribution for 2007.

A special calculation is required for convention fees, because these payments and sales taxes on them, while included in the input-output accounts, are not specifically identified as such. However, tourism spending on convention fees is estimated in the CTSA and the NTI. To estimate the taxes, it is assumed that the domestic portion is fully subject to GST/HST. For tourism exports, it is assumed that 50% of the fees paid are related to "foreign conventions" held in Canada and hence exempt from GST/HST (a "foreign convention" is one where over 75% of participants are non-residents). The estimated taxes are then removed from those paid on accommodation services.

A refinement is made regarding the treatment of taxes paid at the border on non-tourism commodities or goods (e.g., clothing, jewelry, alcohol, tobacco, vehicles, etc.) brought back to Canada by Canadians travelling abroad. Estimates of taxes paid at the border, based on details from the NIEA, are added to the total taxes on products (final sales) attributed to tourism for the category of non-tourism commodities.

Information on product taxes related to tourism commodities for 2008 and 2009 was reviewed for any significant changes to legislated tax rates that would call for adjustments to the distribution for these years. The one percentage point reduction of the GST, as of July 2006 and January 2008, is reflected in the estimates. As well, as in the previous study, the Foreign Convention and Tour Incentive Program, the elimination of the Goods and Services Tax Visitors Rebate program in 2007 and changes to the federal Air Travellers Security Charge in 2005 and 2006 are included in the study's estimates.

### d. Government sales of goods and services

Government sales of goods and services provide another source of revenue. These revenues come mainly from camping, recreation and entertainment. They are determined in the CTSA by taking the total supply of government tourism commodities and multiplying each one by the appropriate tourism share. These details are available from IAD up to 2007, and again the appropriate tourism shares are applied. For 2008 and 2009, however, only control totals on government revenues from all sales of goods and services are available, not just tourism commodities. In this case the proportion of government sales from tourism commodities is assumed to be the same as in 2007, and then the same tourism shares are applied.

### e. Data quality and revisions

It is important to recognize that the data sources for the study vary by reference period and that this has implications for the methodology, the quality of the estimates, the level of detail that can be made available, and the possibility of future data revisions. In particular, there is a trade-off between timeliness and quality; the more timely the estimates, the more they rely on preliminary, less detailed, sources of data.

Generally, comprehensive, final datasets (NIEA, I-O tables, CTSA, T4 files, etc.) underlie the study's estimates for 2003 and 2004. As a result, these estimates are considered the most reliable provided in the time series. Moreover, they are not subject to change.

The estimates for 2005 to 2007, on the other hand, draw on data that are still open to revision. In particular, the tourism commodity and industry shares are subject to revision when the CTSA is updated to 2006. As a consequence, the estimates of government revenue for 2005 to 2007 remain to be improved through the incorporation of more comprehensive, benchmark data, when they become available.

Last, the estimates for 2008 and 2009 rely on control totals from the NIEA which are open to revision for three more years, tourism shares from the National Tourism Indicators which remain open to revision until the CTSA is updated to 2008, as well as final T4 tax files for 2008 and 2009. For this period, details on industry and commodity distributions of tax revenues (by type of tax and level of government) are based on the most recently available distributions. Like the estimates for 2005 to 2007, these most current estimates stand to be improved when more comprehensive benchmark data become available over the next few years.

## Appendix C: Tourism industries for the Canadian Tourism Satellite Account

### North American Industry Classification System (NAICS) 2002

**Air transportation**

- 4811 Scheduled air transport
- 4812 Non-scheduled air transport

**Rail transportation**

- 4821 Rail transportation

**Water transportation**

- 4831 Deep sea, coastal and Great Lakes water transportation
- 4832 Inland water transportation

**Bus transportation**

- 4851 Urban transit systems
- 4852 Interurban and rural bus transportation
- 4854 School and employee bus transportation
- 4855 Charter bus industry
- 4859 Other transit and group passenger transportation

**Scenic and sightseeing transportation**

- 4871 Scenic and sightseeing transportation, land
- 4872 Scenic and sightseeing transportation, water
- 4879 Scenic and sightseeing transportation, other

**Taxicabs**

- 4853 Taxi and limousine service

**Vehicle rental and leasing**

- 5321 Automotive equipment rental and leasing

**Hotels**

- 7211 Traveller accommodation (except 721114 Motels and 721198 All other traveller accommodation)

**Motels**

- 721114 Motels

**Camping**

- 721211 RV (recreational vehicle) parks and campgrounds

**Other accommodation**

- 721212 Hunting and fishing camps
- 721213 Recreational (except hunting and fishing) and vacation camps
- 721198 All other traveller accommodation

**Food and beverage services**

- *7221 Full-service restaurants*
- *7222 Limited-service eating places*
- *7224 Drinking places (alcoholic beverages)*

**Recreation and entertainment**

- *51213 Motion picture and video exhibition*
- *7111 Performing arts companies*
- *7112 Spectator sports*
- *7115 Independent artists, writers and performers*
- *7121 Heritage institutions*
- *7131 Amusement parks and arcades*
- *7132 Gambling industries*
- *7139 Other amusement and recreation industries*

**Travel services**

- 5615 Travel arrangement and reservation services

## Appendix D: Tourism commodities of the Canadian Tourism Satellite Account

**Transportation**

- Passenger air
- Passenger rail
- Passenger water
- Interurban, charter and tour bus
- Taxis
- Vehicle rental
- Vehicle repairs and parts
- Vehicle fuel

**Accommodation**

- Hotels
- Motels
- Camping
- Other accommodation (includes outfitters, commercial cabins and cottages)

**Food and beverage services**

- Meals from accommodation
- Meals from restaurants
- Alcoholic beverages from accommodation
- Alcoholic beverages from restaurants
- Meals and alcoholic beverages from other tourism industries

**Other tourism commodities**

- Recreation and entertainment
- Travel agency services
- Convention fees
- Pre-trip expenditures (include tents, camping goods, sleeping bags, luggage, travelsets, motor homes, trailers and semi-trailers of the caravan type for camping)

**Non-tourism commodities purchased by tourists**

- Groceries
- Beer, wine and liquor from stores
- Urban transit and parking
- Miscellaneous commodities (includes tobacco products, clothing, maps, and souvenirs)

## Glossary of terms

**Basic prices**. A basic price valuation includes the costs of **production factors** (labour and capital) and indirect taxes and subsidies on production factors.

**Business sector.** All transactors producing goods and services for sale at a price intended to cover costs of production, namely corporations, government business enterprises, unincorporated businesses and independent professional practitioners.

**Canada and Quebec pension plans.** The part of the government sector which consists of the operations of the Canada and Quebec pension plans, established in 1966.

**Contributions to social insurance plans.** Employer and employee contributions to employment insurance, the Canada and Quebec pension plans and workers' compensation.

**Corporate and government business enterprise sector.** All business transactors whose legal form of organization is the corporation, plus government business enterprises.

**Current transfers from persons and unincorporated businesses to government.** Income taxes, contributions to social insurance plans and other current transfers.

**Government business enterprises.** Government enterprises and agencies which operate on a profit or cost recovery basis and whose motivation is similar to that of private enterprises. Their total profits (net of losses) are recorded in GDP, while only the profits remitted to government are recorded in the government income and expenditure account, under government investment income.

**Government investment income.** In GDP, includes interest and royalties. In the government income and expenditure account, it also includes the profits of government business enterprises remitted to government. See government business enterprises.

**Government sales of goods and services.** Revenues from the sale of goods and services, such as water charges, landing fees and charges for government documents.

**Government sector.** All departments, agencies, and funds (budgetary and non-budgetary) of the federal, provincial and local levels of government, as well as crown corporations which receive more than 50% of their revenues in grants from their parent governments. Also included are school boards, universities, non-profit colleges, hospitals, non-profit residential care facilities, as well as the Canada and Quebec pension plans.

**Gross domestic product.** The total unduplicated value of the goods and services produced in the economic territory of a country or region during a given period. GDP can be measured three ways: as total incomes earned in current production, as total final sales of current production, or as total net values added in current production.

**Market prices.** A valuation expressed in terms of the prices actually paid by the purchaser, that is, including indirect taxes less subsidies.

**Mixed income.** Mixed income is a balancing item in the industry accounts of input-output accounts representing the return to both self-employed labour and capital of the unincorporated business. Mixed Income consists of earnings of proprietors of unincorporated businesses (sole proprietorships and partnerships) such as retailers and consultants, earnings of independent professional practitioners such as lawyers and dentists, net (after expenses) rental income of owners of real property and the accrued net farm income of farm operators.

**Net income of unincorporated business.** The earnings of unincorporated proprietors, except farm operators, from their own business. It includes the net income of unincorporated businesses and self-employed individuals, as well as the net rental income of persons.

**Other current transfers from persons to government.** Transfers not classified as income taxes or contributions to social insurance plans. Includes hospital and medical care insurance premiums, various licences and permits, (hunting and fishing licenses, marriage licenses, etc.) fines and penalties, the personal portion of motor vehicle licenses and permits, as well as donations to entities within the government sector.

**Other operating surplus.** The income from production other than labour or mixed income. It includes depreciation and profit.

**Subsidies.** Transfers from government to the business sector toward current costs of production. These transfers represent additions to the income of producers from current production. Subsidies can be linked to production factors or products.

**Taxes on factors of production.** These are mandatory payments without consideration, in cash or in kind, collected by government. They apply to employment of labour and ownership or use of land, structures and other assets used for production purposes. They are payable regardless of the quantity or value of the goods and services produced or sold.

**Taxes on products.** These are mandatory payments without consideration, collected by government on the sale of goods and services. These taxes include sales taxes, fuel taxes, import duties and taxes, excise taxes on tobacco and alcohol.

**Tourism.** As defined by the World Tourism Organization and the United Nations Statistical Commission, tourism is "the activities of persons travelling to and staying in places outside their usual environment for not more than one consecutive year for leisure, business and other purposes." In Canada, usual environment is defined as less than 80 kilometres one way away from home. Crossing an international boundary is considered tourism regardless of distance travelled. Exclusions are commuting, travel for education, travel by armed forces or diplomats, and migration.

**Tourism commodity.** A good or service for which a significant part of its total demand in Canada comes from tourists.

**Tourism commodity ratio.** The ratio of demand to supply for a given tourism commodity measures the proportion of a tourism commodity that is actually purchased by tourists.

**Tourism demand.** The spending of Canadian and non-resident visitors on domestically produced commodities. Total tourism demand is the sum of domestic demand and international demand.

**Tourism domestic demand.** The spending in Canada by Canadian visitors on domestically produced commodities.

**Tourism domestic supply of tourism commodities**. The total production in Canada of the tourism commodities that are mainly produced by tourism industries. Not all of domestic supply is purchased by visitors, so that supply exceeds tourism demand. For example, tourists purchase only a small proportion of food and beverage services, with most going to local consumption. Also, domestic supply does not include imports. For example the sale of a ticket on a non-Canadian airline is excluded from domestic supply.

**Tourism employment.** Tourism employment is a measure of employment in tourism and non-tourism industries. It is based on an estimate of jobs rather than "hours of work". Thus, someone who works 10 hours a week counts for as much, by this measure, as someone who works 50 hours a week.

**Tourism exports.** The spending by foreign visitors on Canadian produced goods and services. It includes spending that may take place outside of Canada, for instance, the purchase of an airline ticket from a Canadian international carrier, to travel to Canada.

**Tourism industry.** Tourism Industry is an industry which as a direct result of the absence of tourism would cease to exist or would continue to exist only at significantly reduced levels of activity. Some industries may be affected by the absence of tourism but not directly, for example the absence of tourism would greatly affect the air transportation industry and thus indirectly the catering industry. Tourism industries are passenger transportation, accommodation, food and beverage services, recreation and entertainment and travel agencies.

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